

## **EXHIBIT C**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re:	)	Chapter 11
	)	Case No. 05 B 04533
ROBERT J. LUNN, et. al.,	)	(Jointly Administered)
	)	Hon. Susan Pierson Sonderby
Debtors.	)	

**AFFIDAVIT OF DAVID M. NEFF**

I, David M. Neff, having been first duly sworn on oath, state as follows:

1. I am a partner in the law firm of DLA Piper Rudnick Gray Cary US LLP and am authorized to make this Affidavit on behalf of DLA Piper Rudnick Gray Cary US LLP.

2. This Affidavit is submitted in support of the Second and Final Fee Application of DLA Piper Rudnick Gray Cary US LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Counsel to Lunn Partners, LLC for the Period from August 19, 2005 through and including July 31, 2006 (the "Application").

3. In the ordinary course of DLA Piper Rudnick Gray Cary US LLP's business, the attorneys and paralegals rendering services for a client prepare timesheets at or about the time the services are rendered, which timesheets list the client, matter number, a description of the services rendered and the time spent on such services.

4. In the ordinary course of DLA Piper Rudnick Gray Cary US LLP's business, the information on the timesheets is entered into DLA Piper Rudnick Gray Cary US LLP's computer system.

5. In the ordinary course of DLA Piper Rudnick Gray Cary US LLP's business, a prebilling summary report ("PBSR") is generated at the end of each month for each client, and the PBSR is forwarded to the responsible partner for his or her review. I am the responsible

partner for this DLA Piper Rudnick Gray Cary US LLP client, and I have, or someone under my direction has, reviewed all of the monthly PBSR's for DLA Piper Rudnick Gray Cary US LLP's engagement in this case on Lunn Partners, LLC's behalf.

6. I have reviewed the exhibits and their subparts to the Application, and have determined that they are based upon the above-described billing practices and documents of DLA Piper Rudnick Gray Cary US LLP, which are made and prepared in the ordinary course of DLA Piper Rudnick Gray Cary US LLP's business.

7. To the best of my knowledge, the information set forth in the Application and Exhibits thereto is true and correct.

Dated: August 23, 2006  
Chicago, Illinois

/s/ David M. Neff  
David M. Neff  
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